

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006

☐ BUDGET 53A-19-101

6/13/2006

Date of Hearing

6/13/2006

Date of Adoption

☒ ACTUAL 53A-3-404

Last Date Budget Amended by Board

23 Piute

Entity

Carma A. Brindley

6/7/2006

Prepared by

Date

carma.brindley@piute.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Carma A Brindley

Signature of Business Administrator:

6/7/2006

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/12/2006

23 Plute				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	910,823		-
8120	Investments	-		-
8131	Receivables - Other Local	141,375		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	108,552		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,160,750		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	138,652		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	137,592		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	136,384		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		412,628		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	175,000		-
9851	Unreserved, Designated for Undistributed Reserve *	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	573,122		-
TOTAL FUND BALANCES		748,122		-
TOTAL LIABILITIES AND FUND BALANCES		1,160,750		-

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

ANNUAL FINANCIAL REPORT

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23 Plute				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	181,505	181,610	-	160,048
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				1,300
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	129			
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	17,998	7,730		30,000
1700 Student Activities				
1900 Other Revenues From Local Sources	115,284	142,840		125,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation	23,500	11,500		11,500
1940 Textbooks (Sales and Rentals)	750	1,010		1,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	34,879			
TOTAL REVENUES FROM LOCAL SOURCES	374,045	344,690	-	328,848

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23 Plute 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	637,551	533,287		603,378
3015	Necessary Existent Small Schools	518,969	548,376		587,116
3020	Professional Staff	113,237	104,324		103,573
3025	Administrative Costs	115,646	120,840		128,101
Restricted Basic Programs					
3105	Special Education -- Add-On	101,675	96,633		93,144
3110	Special Education -- Self-Contained	17,408	23,612		15,442
3120	Extended Year Program -- Severely Disabled	2,117	15,601		16,540
3125	Special Education -- State Programs	35,636	36,053		36,000
3155	Applied Technology -- Add-On	118,960	126,605		135,518
3160	Applied Technology -- Set-Aside	40,938	10,997		11,092
3230	Class Size Reduction (State Funds)	42,759	38,573		39,518
TOTAL BASIC SCHOOL PROGRAM GENERATED		1,744,896	1,654,901	-	1,769,422
Other Minimum School Programs					
3211	Gifted and Talented	2,259	2,145		2,079
3212	Advanced Placement				
3213	Concurrent Enrollment	3,641	3,383		4,746
3215	At-Risk -- Regular Program	18,600	18,600		18,223
3218	At-Risk -- Homeless and Minority	1,557	952		
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-In-Custody	220,500	63,700		63,700
3255	Quality Teaching Block Grant	68,750	74,419		71,733
3260	Local Discretionary Block Grant	66,803	64,797		62,604
3270	Interventions for Student Success Block Grant	47,426	43,875		45,243
3405	Social Security and Retirement	348,970	326,520		359,355
3415	Pupil Transportation	181,917	197,969		209,905
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	17,911	17,911		17,911
3520	School Land Trust Program	29,150	42,869		44,572
3521	Electronic High School				
3555	Voted Leeway	27,921	26,091		53,802
3560	Board Leeway	32,435	26,091		53,802
3805	K-3 Reading Achievement	52,215	45,174		
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		2,864,951	2,609,397	-	2,777,097
Less Basic Local Levy					52,456
TOTAL STATE SUPPORT AMOUNT *		2,864,951	2,609,397	-	2,724,641
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)		75,814		1,175
3710	Driver Education (Behind-the-Wheel)	27,640	3,180		
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	146,342	6,022		36,205
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		3,038,933	2,694,413	-	2,762,021

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

7/12/2006

23 Plute 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State				
4520	Programs for the Disabled (IDEA)	83,214	90,295		90,295
4530	Applied Technology Education	7,487	6,600		660
4600	Other Restricted Federal Through State	96,451	359,043		123,129
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	196,603	92,600		96,340
4810	Federal Forest Service (In Lieu of Tax)	11,512	7,482		7,500
TOTAL REVENUES FROM FEDERAL SOURCES		395,267	556,020	-	317,924
TOTAL REVENUES, 10 GENERAL FUND		3,808,245	3,595,123	-	3,408,793

ANNUAL FINANCIAL REPORT

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23 Plute 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	921,365	975,978	1,137,692
132	Salaries - Substitute Teachers	29,766	11,190	9,500
161	Salaries - Teacher Aides and Paraprofessionals	165,552	152,607	213,612
100	Salaries - All Other	60,127	28,913	31,213
	Total Salaries (100)	1,176,810	1,168,688	1,392,017
210	Retirement	154,166	168,498	229,642
220	Social Security	99,159	91,920	96,968
240	Insurance (Health/Dental/Life)	260,946	272,129	216,214
200	Other Benefits		4,500	16,338
	Total Benefits (200)	514,271	537,047	559,162
300	Purchased Professional and Technical Services	397,941	163,713	90,000
400	Purchased Property Services			
500	Other Purchased Services	33,815	13,436	15,000
561	Tuition to Other School Districts Within the State			
562	Tuition to Other School Districts Outside the State			
563	Tuition to Private Schools			
564	Tuition to Educational Service Agencies Within the State			
565	Tuition to Educational Service Agencies Outside the State			
566	Tuition to Charter Schools			
567	Tuition to School Districts for Voucher Payments			
569	Tuition-Other			
	Total Other Purchased Services (500)	33,815	13,436	15,000
600	Supplies	110,171	108,702	110,000
641	Textbooks	18,330	12,378	15,000
	Total Supplies (600)	128,501	121,080	125,000
700	Property (Instructional Equipment)	228,603	93,786	100,000
800	Other Objects		10,000	
810	Dues and Fees			
	Total Other Objects (800)	-	10,000	-
	TOTAL INSTRUCTION (1000)	2,479,941	2,107,750	2,281,179
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel			
142	Salaries - Guidance Personnel			
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel			
152	Salaries - Secretarial and Clerical			
100	Salaries - All Other			
	Total Salaries (100)	-	-	-
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	-	-
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
	TOTAL STUDENTS (2100)	-	-	-

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23 Plute 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.	15,635	12,643		13,578
100	Salaries - All Other				
	Total Salaries (100)	15,635	12,643	-	13,578
210	Retirement		401		
220	Social Security	980	848		1,038
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	980	1,249	-	1,038
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	105			300
644	Library Books	4,999	7,774		7,000
650	Periodicals	1,631	1,178		800
660	Audio Visual Materials				
	Total Supplies (600)	6,735	8,952	-	8,100
700	Property	2,231	1,884		2,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL INSTRUCTIONAL STAFF (2200)	25,561	24,728	-	24,716
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	78,972	19,590		85,874
115	Salaries - Supervisors and Directors		63,666		
152	Salaries - Secretarial and Clerical	15,339	13,233		25,707
100	Salaries - All Other				
	Total Salaries (100)	94,311	96,489	-	111,581
210	Retirement	13,039	13,072		14,161
220	Social Security	7,090	7,257		8,382
240	Insurance (Health/Dental/Life)	64,022	58,178		53,211
200	Other Benefits	2,000	2,000		2,000
	Total Benefits (200)	86,151	80,507	-	77,754
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	58,395	59,007		59,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	58,395	59,007	-	59,000
600	Supplies	9,110	8,551		10,000
700	Property	53,138	2,304		10,000
800	Other Objects				
810	Dues and Fees		4,978		5,000
	Total Other Objects (800)	-	4,978	-	5,000
	TOTAL DISTRICT ADMINISTRATION (2300)	301,105	251,836	-	273,335

ANNUAL FINANCIAL REPORT

7/12/2006

23 Plute					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	25,000	27,000		27,000
152	Salaries - Secretarial and Clerical	55,809	62,793		58,653
100	Salaries - All Other				
	Total Salaries (100)	80,809	89,793	-	85,653
210	Retirement	10,406	11,968		12,259
220	Social Security	6,278	7,122		6,552
240	Insurance (Health/Dental/Life)	26,955	45,825		17,777
200	Other Benefits	1,128	962		1,620
	Total Benefits (200)	44,767	65,877	-	38,208
300	Purchased Professional and Technical Services	237	65,983		80,000
400	Purchased Property Services				
500	Other Purchased Services	612	57,377		50,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	612	57,377	-	50,000
600	Supplies		7,182		8,000
700	Property		139,084		140,000
800	Other Objects		23,703		23,703
810	Dues and Fees				
	Total Other Objects (800)	-	23,703	-	23,703
TOTAL SCHOOL ADMINISTRATION (2400)		126,425	448,999	-	425,564
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	43,480	48,517		53,040
210	Retirement	6,470	7,219		8,338
220	Social Security	3,287	3,645		4,058
240	Insurance (Health/Dental/Life)		8,600		7,308
200	Other Benefits		2,000		
	Total Benefits (200)	9,757	21,484	-	19,704
300	Purchased Professional and Technical Services	1,500	1,515		1,515
400	Purchased Property Services				
500	Other Purchased Services	1,337	2,875		2,600
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,337	2,875	-	2,600
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees		80		200
	Total Other Objects (800)	-	80	-	200
TOTAL CENTRAL (2500)		56,074	74,451	-	77,058
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	125,891	121,212		132,150
100	Salaries - All Other		4,512		5,200
	Total Salaries (100)	125,891	125,724	-	137,350
210	Retirement	22,343	18,151		20,460
220	Social Security	9,585	9,618		10,109
240	Insurance (Health/Dental/Life)	29,810	24,955		22,710
200	Other Benefits	14,277	14,562		15,500
	Total Benefits (200)	76,015	67,286	-	68,779
300	Purchased Professional and Technical Services	9,278	8,089		9,000
400	Purchased Property Services				
500	Other Purchased Services	27,016	28,933		29,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	27,016	28,933	-	29,000
600	Supplies	105,891	103,980		108,000
700	Property	9,313	8,804		12,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		353,404	342,816	-	364,129

ANNUAL FINANCIAL REPORT

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23 Plute 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	5,004	5,992		4,792
171	Salaries - Supervisors	6,868	7,074		9,196
172	Salaries - Bus Drivers	69,028	70,662		73,094
173	Salaries - Mechanics and Other Garage Employees	15,870	16,343		16,997
174	Salaries - Other (Trainers, etc.)		500		
	Total Salaries (100)	96,770	100,571	-	104,079
210	Retirement	7,101	8,112		10,658
220	Social Security	7,329	7,676		7,962
240	Insurance (Health / Accident / Life)	29,429	33,033		36,039
200	Other Benefits				
	Total Benefits (200)	43,859	48,821	-	54,659
400	Purchased Property Services	1,750	671		500
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	4,232	845		1,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)	22	41		50
521	Property Insurance				
522	Liability Insurance	1,350	1,494		1,500
530	Communications (Telephone and Other)				
580	Travel / Per Diem	874			1,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	6,476	2,380	-	3,550
624	Motor Fuel		41,186		45,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	46,043	7,037		8,000
	Total Supplies (600)	46,043	48,223	-	53,000
730	Equipment	3,204	7,934		15,000
732	School Buses				
	Total Property (700)	3,204	7,934	-	15,000
890	Miscellaneous Expenditures		780		1,000
891	Training		1,746		2,000
	Total Other Objects (800)	-	2,526	-	3,000
TOTAL STUDENT TRANSPORTATION (2700)		196,104	211,126	-	233,788

ANNUAL FINANCIAL REPORT

7/12/2006

23 Piute					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		1,060,693	1,353,956	-	1,398,591
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		3,540,634	3,461,706	-	3,679,770

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds	(34,000)	20,000		
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(34,000)	20,000	-	-

ANNUAL FINANCIAL REPORT

7/12/2006

23 Plute				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000	Total Local	374,045	344,690	-
3000	Total State	3,038,933	2,694,413	-
4000	Total Federal	395,267	556,020	-
TOTAL REVENUES		3,808,245	3,595,123	-
EXPENDITURES BY OBJECT				
100	Salaries	1,633,706	1,642,425	-
200	Employee Benefits	775,800	822,251	-
300	Purchased Professional and Technical Services	408,956	239,300	-
400	Purchased Property Services	1,750	671	-
500	Other Purchased Services	127,653	164,008	-
600	Supplies	296,280	297,988	-
700	Property	296,489	253,796	-
800	Other Objects	-	41,287	-
TOTAL EXPENDITURES		3,540,634	3,461,706	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		267,611	133,417	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(34,000)	20,000	-
NET CHANGE IN FUND BALANCE		233,611	153,417	-
FUND BALANCE - BEGINNING (From Prior Year)		514,511	748,122	901,539
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING		748,122	901,539	630,562

Explanation (5900 and Adjustment to Beginning Fund Balance)

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23 Piute				
23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	191,887		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		191,887		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	86,727		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		86,727		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	105,160		-
TOTAL FUND BALANCES		105,160		-
TOTAL LIABILITIES AND FUND BALANCES		191,887		-

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23 Plute 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	36,251			30,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	36,251	-	-	30,000
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	52,368	13,406		15,450
3209 Adult High School	19,675	21,464		19,987
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	72,043	34,870	-	35,437
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool		25,408		25,408
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	25,408	-	25,408
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	108,294	60,278	-	90,845

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23 Piute 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	58,336	56,832		76,159
210 Retirement	5,828	6,684		11,972
220 Social Security	4,739	4,577		5,826
240 Insurance (Health/Dental/Life)	13,352	11,628		8,928
200 Other Benefits				
Total Benefits (200)	23,919	22,889	-	26,726
300 Purchased Professional and Technical Services	1,235	600		1,000
400 Purchased Property Services				
500 Other Purchased Services	2,346	1,637		2,000
600 Supplies	9,415	5,618		8,000
700 Property	14,950	364		5,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	110,201	87,940	-	118,885
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	110,201	87,940	-	118,885

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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23 Piute				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	36,251	-	-	30,000
3000 Total State	72,043	34,870	-	35,437
4000 Total Federal	-	25,408	-	25,408
TOTAL REVENUES	108,294	60,278	-	90,845
EXPENDITURES BY OBJECT				
100 Salaries	58,336	56,832	-	76,159
200 Employee Benefits	23,919	22,889	-	28,726
300 Purchased Professional and Technical Services	1,235	600	-	1,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	2,348	1,637	-	2,000
600 Supplies	9,415	5,618	-	8,000
700 Property	14,950	364	-	5,000
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	110,201	87,940	-	118,885
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,907)	(27,662)	-	(28,040)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,907)	(27,662)	-	(28,040)
FUND BALANCE - BEGINNING (From Prior Year)	107,067	105,160		77,498
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	105,160	77,498	-	49,458

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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23 Piute 31 DEBT SERVICE FUND		Balances at June 30, 2005		Balances at June 30, 2006	
BALANCE SHEET					
8100 ASSETS					
8110	Cash in Banks and On Hand	176,752		-	
8120	Investments	-		-	
8131	Receivables - Other Local	76,362		-	
8132	Receivables - Property Taxes			-	
8133	Receivables - State			-	
8134	Receivables - Federal			-	
8135	Due From Other Funds			-	
8150	Prepaid Expenditures			-	
8190	Other Assets			-	
TOTAL ASSETS		253,114		-	
9500 LIABILITIES					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	-		-	
9530	Accrued Liabilities	-		-	
9550	Due to Other Funds	-		-	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	73,593		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	-		-	
9590	Other Liabilities	-		-	
TOTAL LIABILITIES		73,593		-	
9800 FUND BALANCES					
9843	Reserved for Debt Service	-		-	
9854	Designated for Other	-		-	
9845	Reserved for Prepaid Expenditures	179,521		-	
9849	Reserved for Construction Retention			-	
9859	Unreserved, Undesignated Fund Balance			-	
TOTAL FUND BALANCES		179,521		-	
TOTAL LIABILITIES AND FUND BALANCES		253,114		-	

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23 Piute				
31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	100,693	73,593	-	75,540
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	100,693	73,593	-	75,540
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	100,693	73,593	-	75,540

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	16,658	13,813		10,503
840 Redemption of Principal	55,000	60,000		70,251
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	71,658	73,813	0	80,754

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	100,693	73,593	-	75,540
3000 Total State	-	-	-	-
TOTAL REVENUES	100,693	73,593	-	75,540
EXPENDITURES BY OBJECT				
800 Other Objects	71,658	73,813	-	80,754
TOTAL EXPENDITURES	71,658	73,813	-	80,754
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	29,035	(220)	-	(5,214)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	29,035	(220)	-	(5,214)
FUND BALANCE - BEGINNING (From Prior Year)	150,486	179,521		179,301
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	179,521	179,301	-	174,087

Explanation (5900 and Adjustment to Beginning Fund Balance)

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23 Piute 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	201,695		-
8120	Investments	-		-
8131	Receivables - Other Local	89,198		-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due From Other Funds			-
8190	Other Assets			-
TOTAL ASSETS		290,893		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	86,129		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		86,129		-
9800 FUND BALANCES				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other			-
9855	Unreserved, Designated for Building Reserve			-
9859	Unreserved, Undesignated Fund Balance	204,764		-
TOTAL FUND BALANCES		204,764		-
TOTAL LIABILITIES AND FUND BALANCES		290,893		-

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23 Piute				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	111,617	157,059	0	129,821
1500 Earnings on Investments				
1900 Other Revenues From Local Sources		1,278		
TOTAL REVENUES, LOCAL SOURCES	111,617	158,337	0	129,821
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues		25,000		
3650 Capital Outlay Foundation	62,860	54,880		54,880
TOTAL REVENUES, STATE SOURCES	62,860	79,880	0	54,880
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	174,477	238,217	0	184,701

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23 Plute 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services	20,169			
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	205	608		
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	20,374	608	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment	77,397			41,662
TOTAL INSTRUCTION (1000)	77,397	0	0	41,662
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2100)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2200)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				8,700
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	8,700
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses	35,920	18,315		54,315
Total Property (700)	35,920	18,315	0	54,315
TOTAL STUDENT TRANSPORTATION (2700)	35,920	18,315	0	54,315
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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23 Plute 32 CAPITAL PROJECTS FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				30,000
720	Buildings		35,367		32,000
731	Machinery				
733	Furniture and Fixtures	720	5,356		7,000
734	Technology Equipment	920	5,167		10,000
735	Non-Bus Vehicles	37,990	27,000		
739	Other Equipment		64,920		
	Total Property (700)	39,630	137,810	0	79,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		39,630	137,810	0	79,000
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		152,947	156,125	0	183,677
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services		4,421		
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	0	0	0	0
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements		9,481		
720	Buildings				
731	Machinery		9,940		
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	19,421	0	0
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		0	23,842	0	0
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		173,321	180,575	0	183,677

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23 Plute				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	111,617	158,337	-	129,821
3000 Total State	62,860	79,880	-	54,880
4000 Total Federal	-	-	-	-
TOTAL REVENUES	174,477	238,217	-	184,701
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	20,169	4,421	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	205	608	-	8,700
700 Property	152,947	175,546	-	174,977
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	173,321	180,575	-	183,677
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,156	57,642	-	1,024
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	1,156	57,642	-	1,024
FUND BALANCE - BEGINNING (From Prior Year)	203,608	204,764		262,406
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	204,764	262,406	-	263,430

Explanation (5900 and Adjustment to Beginning Fund Balance)

23 Plute				
40 BUILDING RESERVE FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9581	Deferred Revenues - Other Local			-
9582	Deferred Revenues - Property Taxes			-
9583	Deferred Revenues - State			-
9584	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9844	Reserved for Commitments			-
9854	Unreserved, Designated for Other			-
9855	Unreserved, Designated for Building Reserve			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

23 Piute 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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23 Piute 49 or 51 FOOD SERVICE FUND		Balances at June 30, 2005		Balances at June 30, 2006	
BALANCE SHEET					
8100 ASSETS					
8110	Cash in Banks and On Hand	2,683		-	
8120	Investments			-	
8131	Receivables - Other Local			-	
8132	Receivables - Property Taxes			-	
8133	Receivables - State			-	
8134	Receivables - Federal			-	
8135	Due From Other Funds			-	
8140	Inventories			-	
8190	Other Current Assets	2,375		-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
TOTAL ASSETS		5,058		-	
9500 LIABILITIES					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	-		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	-		-	
9550	Due to Other Funds	-		-	
9561	Deferred Revenues - Other Local	2,375		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	-		-	
9590	Other Current Liabilities	-		-	
9600	Long-term Liabilities - Enterprise Funds				
TOTAL LIABILITIES		2,375		-	
9800 NET ASSETS / FUND BALANCES					
Net Assets of Enterprise Funds:					
9810	Net Assets Invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
Fund Balances of Governmental Funds:					
9841	Reserved for Encumbrances and Commitments				
9842	Reserved for Inventories				
9848	Reserved for Other				
9852	Unreserved, Designated for Unrestricted Programs				
9853	Unreserved, Designated for Employee Benefit Obligations				
9854	Unreserved, Designated for Other	-		-	
9859	Unreserved, Undesignated Fund Balance	2,683		-	
TOTAL NET ASSETS / FUND BALANCES		2,683		-	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		5,058		-	

ANNUAL FINANCIAL REPORT

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23 Piute 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	27,719	31,325		31,500
1620 Sales to Adults	4,739	3,996		4,000
1690 Other Revenues From Local Sources	189	3,382		300
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	32,647	38,703	0	35,800
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	16,061	13,112		12,000
TOTAL REVENUES, STATE SOURCES	16,061	13,112	0	12,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	10,136	10,873		10,500
4572 Lunch Reimbursement (Free and Reduced Meals)	58,864	60,132		58,700
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	24,092	24,695		28,535
4575 Child and Adult Care Food Program	1,241			
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	7,580	6,825		7,000
TOTAL REVENUES, FEDERAL SOURCES	101,913	102,525	0	102,735
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	150,621	154,340	0	150,535

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	63,858	65,663		54,822
210 Retirement	7,698	8,807		3,959
220 Social Security	4,801	4,955		4,194
240 Insurance (Health/Dental/Life)	15,505	17,424		
200 Other Benefits				1,944
Total Benefits (200)	28,004	31,186	0	10,097
300 Purchased Professional and Technical Services	1,677	1,380		1,000
400 Purchased Property Services				
500 Other Purchased Services	3,713	3,569		5,200
600 Non-Food Supplies	209	188		200
630 Food	70,697	69,075		70,000
Total Supplies (600)	70,906	69,263	0	70,200
700 Property	16,391	1,711		9,000
780 Depreciation - Enterprise Funds				
Total Property (700)	16,391	1,711	0	9,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	184,549	172,772	0	150,319

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	34,000	20,000		
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	34,000	20,000	-	-

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7/12/2006

23 Plute				
49 or 51 FOOD SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	32,647	38,703	-	35,800
3000 Total State	16,061	13,112	-	12,000
4000 Total Federal	101,913	102,525	-	102,735
TOTAL REVENUES	150,621	154,340	-	150,535
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	63,858	65,663	-	54,822
200 Employee Benefits	28,004	31,186	-	10,097
300 Purchased Professional and Technical Services	1,877	1,380	-	1,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	3,713	3,569	-	5,200
600 Supplies	70,906	69,263	-	70,200
700 Property	16,391	1,711	-	9,000
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	184,549	172,772	-	150,319
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(33,928)	(18,432)	-	216
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	34,000	20,000	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	72	1,568	-	216
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	2,611	2,683		4,251
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	2,683	4,251	-	4,467

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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23 Piute OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures / Expenses			-
8190	Other Current Assets			-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			-
8300	Other Assets - Enterprise Funds			-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9581	Deferred Revenues - Other Local			-
9582	Deferred Revenues - Property Taxes			-
9583	Deferred Revenues - State			-
9584	Deferred Revenues - Federal			-
9590	Other Current Liabilities			-
9600	Long-term Liabilities - Enterprise Funds			-
TOTAL LIABILITIES		-		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL NET ASSETS / FUND BALANCES		-		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-		-

ANNUAL FINANCIAL REPORT

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23 Piute OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

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23 Plute OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

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23 Piute OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
OTHER FINANCING-Governmental Funds					
5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5201	Transfers Out to Other Funds				
5400	Loan Proceeds				
5500	Capital Leases Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE					
1000	Total Local	-	-	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)					
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/12/2006

23 Piute SUMMARY - ALL FUNDS				
	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE				
1000 Total Local	655,253	615,323	-	600,009
3000 Total State	3,189,897	2,822,275	-	2,864,338
4000 Total Federal	497,180	683,953	-	446,067
TOTAL REVENUES	4,342,330	4,121,551	-	3,910,414
EXPENDITURES BY OBJECT				
100 Salaries	1,755,900	1,764,920	-	2,028,279
200 Employee Benefits	827,723	876,326	-	856,127
300 Purchased Professional and Technical Services	432,037	245,701	-	182,515
400 Purchased Property Services	1,750	671	-	500
500 Other Purchased Services	133,712	169,214	-	166,350
600 Supplies	376,806	373,457	-	399,000
700 Property	480,777	431,417	-	467,977
800 Other Objects	71,658	115,100	-	112,657
TOTAL EXPENDITURES	4,080,383	3,976,806	-	4,213,405
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	261,967	144,745	-	(302,991)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	40,000	-	-
NET CHANGE IN FUND BALANCE	261,967	184,745	-	(302,991)
FUND BALANCE - BEGINNING (From Prior Year)	978,283	1,240,250	-	1,424,995
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	1,240,250	1,424,995	-	1,122,004

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23 Piute

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	128,233	.001720	127,693		.001593	103,558
Voted Leeway (53A-17a-133)	.000334	22,831	.000332	20,721		.000332	21,582
Board Leeway (53A-17a-134) (Class Size Reduction)	.000334	22,831	.000332	20,721		.000332	21,582
Board Leeway (53A-17a-151) (Reading Program)	.000121		.000120	8,245		.000120	7,801
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000086	7,610	.000085	4,230		.000085	5,525
Tort Liability (63-30-27)							
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002675	181,505	.002589	181,610	0	.002462	160,048

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000	0

31 DEBT SERVICE FUND

Gen Oblg Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001484	100,693	.001397	73,593		.001162	75,540
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001484	100,693	.001397	73,593	0	.001162	75,540

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000390	26,462	.000388	67,428		.000750	48,756
10% of Basic (53A-17a-145)	.001255	85,155	.001247	89,631		.001247	81,065
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001645	111,617	.001635	157,059	0	.001997	129,821

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005804	393,815	.005621	412,262	0	.005621	365,409
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7/12/2006

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY
For the Year Ended June 30, 2006

23 Piute

A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes	_____	No	<u>X</u>
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds	298,148		(73,813)	224,335
Bond premiums				-
Bond discounts				-
School building revolving account balance	-	-	-	-
Deferred amounts on refundings				-
Net bonds payable	298,148	-	(73,813)	224,335
Non-general obligation debt:				
Obligations under capital leases	37,630	-	(18,815)	18,815
School building revolving account balance	-	-	-	-
Other debt:	83,244		(41,622)	41,622
				-
				-
				-
Total non-general obligation debt	120,874	0	-60437	60,437

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:	Date	_____	Tax Rate Approved	_____

D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:				
Date of Formal Action (Must be prior to April 1)		_____	Tax Rate Approved	_____

E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	<u>0.000000</u>	Low Income Prog.	<u>0.000000</u>

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ADJUSTED EXPENDITURES PER AFR

FY 2006

SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2008

	EXCLUDED	NONRESTRICTED		RESTRICTED	
		INDIRECT	DIRECT	INDIRECT	DIRECT
FUND 10 MAINTENANCE AND OPERATION					
1000 INSTRUCTION					
2100 SUPPORT SERV-STUDENTS					
2200 SUPPORT SERV-INSTR-STAFF					
2300 SUPPORT SERV-DISTRICT ADMIN					
2400 SUPPORT SERV-SCHOOL ADMIN					
2500 SUPPORT SERV-CENTRAL					
2600 OPER AND MAINT OF PLANT					
2700 STUDENT TRANSP SERV					
2800 SUPPORT SERV-OTHER					
5200 DEBT SERVICE					
6000 OTHER SOURCES/USES OF FUNDS					
FUND 23 NON K-12 PROGRAMS					
FUND 31 DEBT SERVICE					
FUND 32 CAPITAL PROJECTS					
1000 INSTRUCTION 10% PROGRAM					
2000 SUPPORTING SERVICES					
2500 SUPPORT SERVICES - BUSINESS					
2600 OPER AND MAINT OF PLANT					
2700 STUDENT TRANS. SERVICES					
2800 OTHER SUPPORT SERVICES					
4000 FACIL ACQUISITION AND CONS					
5000 DEBT SERVICE					
6000 OTHER USES OF FUNDS					
FUND 40 BUILDING RESERVE					
FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)					
FUNDS OTHER (GOVT. OR ENTERPRISE)					
TOTALS					

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23 Plute

ADJUSTED EXPENDITURES PER AFR

FY 2006

SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2008

EXCLUDED	NONRESTRICTED INDIRECT	DIRECT	EXCLUDED	RESTRICTED INDIRECT	DIRECT
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ALLOCATION OF NONRESTRICTED INDIRECT COST POOL

SCH. J & FOOD SERVICES % CALCULATION			0.00%		
INSTRUCTION % CALCULATION			0.00%		
TOTAL INDIRECT, DIRECT, & %			0.00%		

ALLOCATION OF INSTRUCTION PORTION OF POOL

AMOUNT ATTRIBUTED TO FOOD SERVICES			0.00%		
AMOUNT ATTRIBUTED TO INSTRUCTION			0.00%		
TOTAL					

ALLOCATION FOR CALCULATIONS

INSTRUCTION ALLOCATION					
FOOD SERVICES ALLOCATIONS					
TOTAL					

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS
ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.

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SCHEDULE J
ALLOCATION OF INDIRECT COSTS FOR
THE SCHOOL FOODS PROGRAM

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

23 Piute	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
Adjusted Expenditures FY 2006			
10 MAINTENANCE AND OPERATION FUND			
2500 Support Services - Central			
100 Salaries			
200 Employee Benefits			
300-400 Purchased Services			
500 Other Purchased Services			
600 Supplies and Materials			
TOTAL SUPPORT SERVICES - BUSINESS			
2600 Maintenance of Plant Services			
100 Salaries			
200 Employee Benefits			
300-400 Purchased Services			
500 Other Purchased Services			
600 Supplies and Materials			
TOTAL MAINTENANCE OF PLANT SERVICES			
2900 Support Services - Other			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
TOTAL SUPPORT SERVICES - OTHER			
.0002 TAX RATE PROCEEDS			
2600 Maintenance of Plant Services			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
TOTAL MAINTENANCE OF PLANT SERVICES			
10% OF BASIC PROGRAM			
2500 Support Services - Central			
600 Supplies			
2600 Maintenance of Plant Services			
600 Supplies			
2900 Other Support Services			
600 Supplies			
GRAND TOTAL INDIRECT COSTS			

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SCHEDULE K
UTAH STATE OFFICE OF EDUCATION
SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION
FIXED RATE WITH CARRY FORWARD PROVISION

23 Piute

RESTRICTED RATE	FY 2004		FY 2006		FY 2008	
	FY 2002	FY 2004	FY 2004	FY 2006	FY 2006	FY 2008
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	3,354,889	3,135,326	3,135,326	0	0	
INDIRECT COSTS:						
POOL	0	57,473	57,473	0	0	
CARRY FORWARD	0	0	57,473	57,473	57,473	
TOTAL	0	57,473	114,946	57,473	57,473	
RATE	0.00%		3.67%		0.00%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		3,135,326		0		0
RATE		0.00%		3.67%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(57,473)		(57,473)		(0)
OVER (UNDER) RECOVERY		(57,473)		(57,473)		0

NON-RESTRICTED RATE(S)	FY 2004		FY 2006		FY 2008	
	FY 2002	FY 2004	FY 2004	FY 2006	FY 2006	FY 2008
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	3,034,266	2,770,014	2,770,014	0	0	
INDIRECT COSTS:						
POOL	320,623	422,785	422,785	0	0	
CARRY FORWARD	(75,567)	(75,567)	123,401	123,401	123,401	
TOTAL	245,056	347,218	546,186	123,401	123,401	
RATE	8.08%		19.72%		0.00%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		2,770,014		0		0
RATE		8.08%		19.72%		0.00%
CALCULATED RECOVERY		223,817		0		0
ACTUAL POOL COSTS		(347,218)		(123,401)		(0)
OVER (UNDER) RECOVERY		(123,401)		(123,401)		0
FOOD SERVICE						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
TOTAL	0	0	0	0	0	
RATE	0.00%		0.00%		0.00%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

ANNUAL FINANCIAL REPORT
SCHEDULE L
UTAH STATE OFFICE OF EDUCATION
INDIRECT COST NEGOTIATION AGREEMENT

7/12/2006

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The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

SECTION I: Rates

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2006 - June 30, 2007	0.00%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2006 - June 30, 2007	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2006 - June 30, 2007	0.00%	Instructional Programs

* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

SECTION II: General

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.